



## **New Reporting and Registration Requirements for Oil Spill Prevention and Administration Fee Begin September 18, 2014**

Beginning September 18, 2014, changes to the oil spill prevention and administration fee (fee) will go into effect. Important changes that may affect refinery, pipeline, and marine terminal operators include:

- The fee is no longer applicable to pipeline operators as of September 18, 2014.
- The fee is extended to the owner of crude oil or petroleum products at the time it is received at a refinery within California by any mode of delivery that has passed over, across, under, or through waters of the state.
- The fee expands to all waters of the state, not just marine waters.
- A rebuttable presumption that crude oil or petroleum products received at a marine terminal or refinery in California have passed over, across, under, or through waters of the state.
- Revisions occurred to the California Oil Spill Prevention and Administration Fee Return.

The current fee rate of \$0.065 per barrel will remain in effect.

### **For more information**

If you have questions or would like additional information regarding the oil spill prevention and administration fee, you may call our Customer Service Section at 1-800-400-7115 (TTY:711) Monday through Friday 8:00 a.m. to 5:00 p.m. (Pacific time), excluding state holidays, or go online at [www.boe.ca.gov](http://www.boe.ca.gov) to view BOE's Oil Spill Response, Prevention, and Administration Fees webpage. For further information regarding revisions to the Government Code sections that impacted the oil spill prevention and administration fee, see Government Code section 8670.40 and for further information regarding registration requirements, see Revenue and Taxation Code section 46101. Visit our website at [www.boe.ca.gov](http://www.boe.ca.gov) to view the revised [Oil Spill Prevention and Administration Fee Return](#) or related Special Notice, [New Reporting and Registration Requirements for Oil Spill Prevention and Administration Fee](#).

## **Cigarette and Tobacco License Online Renewal**

Our online license renewal process for cigarette and tobacco products retailers was implemented March 2014. All other cigarette and tobacco licensees including manufacturers, importers, distributors, and wholesalers will renew electronically for the 2015 renewal period.

To help you renew timely, the Board of Equalization (BOE) will send two notifications, one by U.S. mail, the other by email, approximately 60 days prior to the date your license expires. This process requires that you be a registered user with the BOE. To become a registered user, log on to the BOE webpage and complete the online registration.

It is very important that you provide and maintain your current email address with us in order to receive the latest news including renewal and other information affecting your account and license.

If you have any questions or would like more information about how to renew your license online, please contact our Customer Service Center at 1-800-400-7115 (TTY:711), Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time) excluding state holidays.

## Coming soon: new and improved electronic services for the International Fuel Tax Agreement (IFTA)

The BOE has been working over the past year to expand and upgrade electronic services for the International Fuel Tax Agreement (IFTA) tax program.

- **IFTA Renewal and Additional Decal Requests**—Last March, BOE implemented a pilot program to allow carriers to renew their IFTA license and request additional decals online. Your feedback has been positive so we are pleased to expand the program. All 2015 renewal and additional decal requests will be submitted electronically which will allow us to eliminate the use of paper forms.
- **IFTA Tax Returns**—Our online filing services allow current quarter tax returns to be electronically filed. This fall, our new system will expand our services to allow you to amend your tax return or file late returns online. Our new system will simplify how you file your tax return and will help you avoid filing errors and penalties.
- **Account History**—The history that you may view on our current system is limited. Our new system will allow you to view most of your account history including your filed tax returns and five years of decal history.
- **Accounts Receivable Balances**—Our upgraded system will allow you to view your outstanding billings and pay your invoices online. There is no change to our payment options which include ACH debit and credit card payments.
- **Account Maintenance**—Our upgraded system will allow limited online account maintenance changes.

We will continue to offer many other online services such as registering for a new license, purchasing a California Fuel Tax Permit, and the ability to request relief of penalty and interest or submit a declaration of timely mailing. These services will not be affected by our system upgrade.

### What can you do to prepare?

Make sure we have your correct business email address to receive our reminders and notices. Log in with your User ID and password at [www.boe.ca.gov](http://www.boe.ca.gov) to verify your email address.

Attend one of our Fall 2014 IFTA workshops. We will be holding workshops throughout the state to preview our new system and provide hands-on assistance to make sure you can access our system. Our dates will be set next month so be sure to visit our website at [www.boe.ca.gov](http://www.boe.ca.gov) to find the workshop location nearest you.

## Coming soon: online process for annual flat rate fuel tax renewals

The BOE is pleased to announce a new online process to pay the annual flat rate fuel tax and obtain decals. Paying the annual flat rate fuel tax for your vehicles will allow you to purchase alternative fuels (liquefied petroleum gas (LPG), liquid natural gas (LNG), and compressed natural gas (CNG) for those vehicles without paying use fuel tax to vendors. This new process will enable you to quickly and conveniently pay the annual flat rate fuel tax using our online registration system—saving you time and money. It's easy to get started. Log in with your user ID and password at [www.boe.ca.gov](http://www.boe.ca.gov).

## New and revised publications January through June 2014

|  |          |                 |
|--|----------|-----------------|
| California Private Railroad Car Tax Law            | Pub 8    | 01/14           |
| Emergency Telephone Users (911) Surcharge          | Pub 39A  | 01/14           |
| Underground Storage Tank Fee                       | Pub 88   | 01/14           |
| Environmental Fee                                  | Pub 90   | 01/14           |
| California Tire Fee                                | Pub 91   | 01/14 and 05/14 |
| Alcoholic Beverage Tax                             | Pub 92   | 01/14           |
| Electronic Waste Recycling Fee                     | Pub 95   | 01/14 and 05/14 |
| Dry Cleaners                                       | Pub 125  | 01/14           |
| Use Tax: Guide to Reporting Out-of-State Purchases | Pub 217  | 01/14           |
| Get Free Tax Help (Runner)                         | Pub 247I | 01/14 and 05/14 |



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|--|-----------|-----------------|
| Watch Out For Tax Traps! (Runner)  | Pub 297   | 01/14           |
| Basic Sales Tax Seminars (Yee)   | Pub 422   | 01/14           |
| Nonprofit Organizations  | Pub 18    | 02/14           |
| Motor Vehicle Dealers  | Pub 34    | 02/14           |
| Veterinarians  | Pub 36    | 02/14           |
| Out-of-State Sellers:  |           |                 |
| Do You Need to Register with California  | Pub 77    | 02/14           |
| Documented Vessels and California Tax  | Pub 79    | 02/14           |
| Aircraft and California Tax  | Pub 79A   | 02/14           |
| Prepaid Sales Tax and Sales of Fuel  | Pub 82    | 02/14           |
| Do You Need a California fuel Permit or License?                                 | Pub 84    | 02/14 and 06/14 |
| California Use Tax Basics  | Pub 110   | 02/14           |
| Vending Machine Food Sales   | Pub 118   | 02/14           |
| Buying and Selling Dogs, Cats,<br>and Other Nonfood Animals                      | Pub 122   | 02/14           |
| California Businesses:   |           |                 |
| How to Identify and Report California Use Tax Due                                | Pub 123   | 02/14 and 06/14 |
| Mandatory Use Tax Registration for Service Enterprises                           | Pub 126   | 02/14           |
| Organized Camps  | Pub 127   | 02/14           |
| Internet Auction Sales and Purchases   | Pub 177   | 02/14           |
| Voluntary Disclosure Program   | Pub 178   | 02/14           |
| Lumber Products and Engineered Wood Products                                     | Pub 256   | 02/14           |
| Auto Repair Garages and Service Stations   | Pub 25    | 03/14 and 06/14 |
| Mobilehomes and Factory-Built Housing  | Pub 47    | 03/14           |
| Vehicles and Vessels: How to Request a Use Tax<br>Clearance for DMV Registration | Pub 52    | 03/14           |
| Agricultural Industry  | Pub 66    | 03/14           |
| Your California Seller's Permit  | Pub 73    | 03/14 and 05/14 |
| Sales of Cigarettes and Tobacco Products in California                           | Pub 78    | 03/14           |
| Occupational Lead Poisoning Prevention Fee                                       | Pub 94    | 03/14           |
| Sales Delivered Outside California   | Pub 101   | 03/14           |
| Sales for Resale   | Pub 103   | 03/14           |
| Do You Need a California Seller's Permit?  | Pub 107   | 03/14           |
| Labor Charges  | Pub 108   | 03/14           |
| Internet Sales   | Pub 109   | 03/14           |
| Tax Help for Gasoline and Auto Service Stations (Steel)                          | Pub 296   | 03/14           |
| Taxpayer Educational Consultation Program (Runner)                               | Pub 400.2 | 03/14           |
| Tax Help for the Graphic Design,<br>Printing and Publishing Industry (Steel)     | Pub 421   | 03/14           |

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|---|----------|------------------|
| State Board of Equalization (Runner)                  | Pub 21.2 | 04/14            |
| District Taxes  | Pub 44   | 04/14            |
| EFT Quick Reference Guide for Special Taxes           | Pub 89ST | 04/14            |
| District Taxes and Delivered Sales                    | Pub 105  | 04/14            |
| Drop Shipments  | Pub 121  | 04/14            |
| Sales to American Indians and Sales In Indian Country | Pub 146  | 04/14            |
| Statewide Compliance and Outreach Program (Steel)     | Pub 293  | 04/14            |
| Rules for Tax Appeals of the BOE                      | Pub 310  | 04/14            |
| Economic Perspective                                  | Pub 329  | 04/14            |
| Grocery and Liquor Store Tax Help (Steel)             | Pub 436  | 04/14            |
| Dining and Beverage Industry                          | Pub 22   | 05/14 and 06/14  |
| Liquor Stores   | Pub 24   | 05/14            |
| Jewelry Stores  | Pub 64   | 05/14            |
| Interest, Penalties and Fees                          | Pub 75   | 05/14            |
| Combination Packages and Gift-Wrapping                | Pub 106  | 05/14            |
| Sales and Use Tax Records                             | Pub 116  | 05/14            |
| Tax Help for Seniors (trifold) (Runner)               | Pub 298  | 05/14            |
| Drug Stores   | Pub 27   | 06/14            |
| Grocery Stores  | Pub 31   | 06/14            |
| Offer in Compromise                                   | Pub 56   | 06/14            |
| Coupons, Discounts and Rebates                        | Pub 113  | 06/14            |
| Mobile Food Vendors (trifold)                         | Pub 287  | 06/14            |
| Tax Information Bulletin                              | Pub 388  | 03/14 and 06/14, |